

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

LEHMAN BROTHERS HOLDINGS, INC. *et al.*,

Debtors.

Chapter 11 Case No.

Case No. 08-13555 (JMP)

(Jointly Administered)

Ref. Docket No. 565

AFFIDAVIT OF SERVICE

STATE OF NEW YORK)
) ss.:
COUNTY OF NEW YORK)

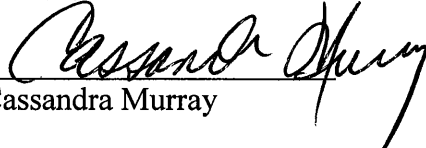
CASSANDRA MURRAY, being duly sworn, deposes and says:

1. I am employed by Epiq Bankruptcy Solutions, LLC, located at 757 Third Avenue, New York, New York 10017. I am over the age of eighteen years and am not a party to the above-captioned action.

2. On October 2, 2008, I caused to be served true and correct copies of the "NOTICE OF DEBTORS' MOTION, PURSUANT TO SECTIONS 105(a), 363(b), AND 541 OF THE BANKRUPTCY CODE AND BANKRUPTCY RULES 6003 AND 6004, FOR AUTHORIZATION TO PAY PREPETITION EXCISE AND WITHHOLDING TAXES", dated, October 2, 2008, [Docket No. 565], by causing true and correct copies to be:

- a) delivered by email to those parties listed on the attached Exhibit "A",
- b) delivered by facsimile to those parties listed on the attached Exhibit "B", and
- c) enclosed securely in separate postage-prepaid envelopes and delivered by first class mail to the parties listed on the attached Exhibit "C".

3. All envelopes utilized in the service of the foregoing contained the following legend: "LEGAL DOCUMENTS ENCLOSED. PLEASE DIRECT TO ATTENTION OF ADDRESSEE, PRESIDENT OR LEGAL DEPARTMENT."


Cassandra Murray

Sworn to before me this
3rd day of October, 2008


Notary Public

**STEPHANIE A. GASKIN
NOTARY PUBLIC - STATE OF NEW YORK
NO. 01GA6150011
QUALIFIED IN NEW YORK COUNTY
MY COMMISSION EXPIRES JULY 24, 2010**

Exhibit “A”

EMAIL ADDRESSES

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Exhibit “B”

name

INTERNAL REVENUE SERVICE
OFFICE OF THE US TRUSTEE, ANDREW D VELEZ-RIVERA
OFFICE OF THE NEW YORK ATTORNEY GENERAL
HUA NAN COMMERCIAL BANK LTD

fax

212-436-1931
212-668-2255
212-416-6042
2-2331-6741

Exhibit “C”

SERVICE LIST

Claim Name	Address Information
ACCOUNT TEMPS	12400 COLLECTIONS DRIVE, CHICAGO, IL 60693
ANZ BANKING GROUP LTD	18TH FLOOR KYOBO GUILDING,1 CHONGRO 1 KU,CHONGRO KA, SEOUL, KR
AOZORA	1-3-1 KUDAN-MINAMI,CHIYODA-KU, TOKYO, 102-8660 JP
AT&T	PO BOX 8100, AURORA, IL 60507
AUSTRALIA AND NEW ZEALAND BANKING GROUP LTD	MELBOURNE OFFICE,LEVEL 6, 100 QUEEN STREET, VICTORIA MELBOURNE, VIC 3000 AU
BEST KARPET	1477 E 357 ST, EASTLAKE, OH 44095
CHUO MITSUI TRUST & BANKING	NORIYUKI TSUMURA,3-33-1 SHIBA, MINATO-KU, TOKYO, 105-0014 JP
CITIBANK NA HONG KONG BRANCH	FINANCIAL INSTITUTIONS GROUP ASIA PACIFIC,44/F CITIBANK TOWER, 3 GARDEN RD, CENTRAL HONG KONG, HK
DEMANN	16919 WALDEN, CLEVELAND, OH 44128
DIVISION WATER	PO BOX 94540, CLEVELAND, OH 44101
DOMINION	PO BOX 26225, RICHMOND, VA 23260
IGS	PO BOX 631919, CINCINNATI, OH 45263-1919
ILLUMINATING	PO BOX 3638, AKRON, OH 44309
MARBLE CARE	5184 RICHMOND RD, CLEVELAND, OH 44146
MIDWEST REALTY ADVISORS LLC	ATTN: JACK CORNACHIO,37848 EUCLID AVE, WILLOUGHBY, OH 44094
MIZUHO CORPORATE BANK LTD	GLOBAL SYNDICATED FINANCE DIVISION,1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JP
MIZUHO CORPORATE BANK LTD	1-3-3, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8210 JP
NORTHEAST	PO BOX 9260, AKRON, OH 44305
RENTOKIL	8001 SWEET VALLEY DR, VALLEYVIEW, OH 44125
REPUBLIC WASTE	PO BOX 9001826, LOUISVILLE, KY 40290
RMC	PO BOX 31315, ROCHESTER, NY 14603
ROCK-FORTY-NINTH LLC	ATTN: PRESIDENT/SECRETARY,C/O THE ROCKEFELLER GROUP,1221 AVE OF THE AMERICAS, NEW YORK, NY 10020
SHINKIN CENTRAL BANK	SHUJI YAMADA, DEPUTY GENERAL MANAGER,FINANCIAL INSTITUTIONS DEPT,3-7, YAESU 1-CHOME,CHUOKU, TOKYO, 104-0028 JP
SHINKIN CENTRAL BANK	8-1, KYOBASHI 3-CHOME,CHUO-KU, TOKYO, 104-0031 JP
STATLER ARMS GARAGE LLC	1111 EUCLID AVE, CLEVELAND, OH 44115
STEINGASS	754 PROGRESS DRIVE, MEDINA, OH 44256
SUMITOMO MITSUBISHI BANKING CORP	13-6 NIHOBASHI-KODENMA-CHO,CHUO-KU, TOKYO, 103-0001 JP
TAIPEI FUBON BANK, HEAD OFFICE	NO. 36, SEC 3, NAKING, EAST RD, TAIPEI, TW
TD SECURITY	PO BOX 81357, CLEVELAND, OH 44181
THE BANK OF NOVA SCOTIA	SINGAPORE BRANCH,1 RAFFLES QUAY #20-01,ONE RAFFLES QUAY NORTH TOWER, , 048583 SG
TIME WARNER	PO BOX 0901, CAROL STREAM, IL 60132
UFJ BANK LIMITED	2-7-1, MARUNOUCHI,CHIYODA-KU, TOKYO, 100-8388 JP
WCCV	3479 STATE RD, CUYAHOGA FALLS, OH 44223

Total Creditor Count 33
